



State of Idaho

Legislative Services Office

Management Report

A communication to the Joint Finance-Appropriations Committee

OFFICE OF SPECIES CONSERVATION

FY 2007

Report IC19507
Date Issued: September 10, 2007

Serving Idaho's Citizen Legislature

FOREWORD

PURPOSE OF REPORT

We evaluated the internal controls at the Office of Species Conservation as part of our effort to evaluate each State agency at least once every three years. This report summarizes the results of our evaluation.

SCOPE OF WORK

The management of the Office of Species Conservation is responsible for establishing and maintaining internal controls. We obtained an understanding of the relevant policies and procedures comprising the internal control system. We also determined whether the relevant policies and procedures had actually been placed into operation. Our intent was to indicate where internal controls could be improved in order to help ensure the Office's ability to record, process, summarize, and report financial data accurately.

AUDIT AUTHORIZATION

Reported to the Joint Finance-Appropriations Committee as directed by the Legislative Council of the Idaho Legislature, authorized by Idaho Code, Section 67-429.

ASSIGNED STAFF

Brinton Croff, Staff Auditor

ADMINISTRATION AND TECHNICAL REVIEW

Don H. Berg, CGFM, Manager, Legislative Audits Division
Eugene Sparks, CPA, CGFM, Managing Auditor

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EXECUTIVE SUMMARY LEGISLATIVE AUDITS

OFFICE OF SPECIES CONSERVATION

PURPOSE AND SCOPE. We performed certain audit procedures to evaluate the effectiveness of the Office of Species Conservation's internal control design and operation. The limited scope of our procedures does not allow us to give an opinion on the Office's internal control system. Accordingly, we do not express an opinion or ensure that all instances of internal control weaknesses were disclosed. Our purpose was to indicate where internal controls could be strengthened to help ensure accurate financial statements and data. Any findings and recommendations are intended to improve the internal control system to prevent errors, omissions, misrepresentations, or fraud.

Our purpose was to indicate where internal controls could be strengthened to help ensure accurate financial statements and data. This evaluation, together with other evaluations and various audit procedures applied at other agencies, allows us to express an opinion on the statewide basic financial statements prepared by the State Controller's Office.

CONCLUSION. We noted no matters involving the internal control over the Office's financial reporting or its operation that we considered to be material weaknesses. However, our consideration of internal controls would not necessarily disclose all matters considered to be a material weakness.

FINDINGS AND RECOMMENDATIONS. There are no findings and recommendations in this report, and there were no findings and recommendations in the prior report.

AGENCY RESPONSE. The Office has reviewed the report and is in general agreement with its contents.

FINANCIAL SUMMARY. In fiscal year 2007, the Office received a General Fund appropriation of approximately \$560,000 and federal receipts of \$3.5 million. The following financial summary is presented for informational purposes only.

OFFICE OF SPECIES CONSERVATION - FINANCIAL SUMMARY

Fiscal Year 2007	General Fund 0001	Budget Stabilization Fund 0150	Federal (Grant) Fund 0348	Miscellaneous Revenue Fund 0349
Beginning Balance/Appropriation	\$559,300	\$11,000	\$271,709	\$208
Encumbrances	81,525	0	0	0
Federal Grants	0	0	3,546,731	0
Miscellaneous Revenue	10,324	0	0	10,000
Total Cash Available	<u>\$651,149</u>	<u>\$11,000</u>	<u>\$3,818,440</u>	<u>\$10,208</u>
Personnel Costs	\$415,026	\$0	\$0	\$0
Operating Expenditures	150,053	0	9,661	2,518
Capital Outlay	0	8,232	0	0
Trustee and Benefit Payments	0	0	3,583,529	0
Total Disbursements	<u>\$565,079</u>	<u>\$8,232</u>	<u>\$3,593,190</u>	<u>\$2,518</u>
Ending Encumbrances	<u>\$38,656</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Ending Cash/Appropriation	<u>\$47,414</u>	<u>\$2,768</u>	<u>\$225,250</u>	<u>\$7,690</u>

This report is intended solely for the information and use of the Idaho Office of Species Conservation and the Idaho Legislature and is not intended to be used by anyone other than these specified parties.

We appreciate the cooperation and assistance given to us by the former administrator, Jim Caswell, and the current administrator, Nate Fisher, and his staff.

QUESTIONS CONCERNING THIS DOCUMENT SHOULD BE DIRECTED TO:

Don H. Berg, CGFM, Manager, Legislative Audits Division

Eugene Sparks, CPA, CGFM, Managing Auditor

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AGENCY RESPONSE

OFFICE OF SPECIES CONSERVATION

C.L. "BUTCH" OTTER
Governor



P.O. Box 83720
Boise, Idaho 83720-0195

NATHAN A. FISHER
Administrator

300 North Sixth Street, Suite 101
Boise, Idaho 83702

August 23, 2007

TO: Legislative Audits Division
Eugene Sparks, CPA, CGFM, Managing Auditor
Brinton Croff, Legislative Auditor

FROM: Mary E. Reid *MER*
Administrative Assistant
Office of Species Conservation

RE: Management Report

Agency Response

Thank you for hand delivering the document titled State of Idaho, Legislative Services Office, Management Report.

It was my understanding this Management Report covered FY 2005, 2006 and 2007.

This audit resulted in no findings and recommendations, therefore, no action taken to comply and we consider this audit closed.

If you require any further information, please contact us.

APPENDIX

HISTORY

The Office of Species Conservation was created by Senate Bill 1490 of the 55th Idaho Legislature.

STATUTORY AUTHORITY

Authority for the establishment and operation of the Office is contained in Idaho Code, Title 67, Chapter 8.

PURPOSE

The major purposes of the Office are to engage landowners in matters of conservation, assist the State of Idaho in constructing policy relating to the Endangered Species Act, and facilitate collaboration between State, federal, and private stakeholders.

FUNDING

The Office submits an annual request for federal funding to the Congressional Delegation. Funds granted are passed through the federal natural resource agencies, e.g., the U.S. Department of Interior, U.S. Department of Commerce, and U.S. Department of Agriculture. The Office's first receipt of federal funding occurred during fiscal year 2001. Since that time, the Office has worked with federal grants related to the following species: wolves, aquatic species, ground squirrels, slickspot peppergrass, snails, sage grouse, and Pacific coast salmon.

ORGANIZATION

The Office consists of an administrator, an attorney, an administrative assistant, a policy advisor, environmental liaison, and a grants/contracts program specialist.



Executive Office of the Governor

Office of Species Conservation

Organizational Chart

August 23, 2007

